

STATE OF ARIZONA

Department of Revenue



Janet Napolitano
Governor

J. Elliott Hibbs
Director

FORM 74, REPORT OF PERSONAL REPRESENTATIVE OF DECEDENT
and
FORM 72, APPLICATION FOR WAIVER OF TAX

Public Notice:

Effective February 1, 2001, the Arizona Department of Revenue no longer issues Waivers of Tax Liens for estates that are not required by the Laws of the United States to file a return for federal estate taxes. Estates that do not meet this filing requirement are not subject to Arizona estate tax and therefore no liens are attached.

Form 72, Application for Waiver of Tax is **not intended** to replace Form 74, Report of Personal Representative of Decedent. Use of Form 74 has been discontinued. If an estate does not meet the filing requirement for filing the federal estate tax return no form should be filed with the Arizona Department of Revenue for Estate Tax purposes.

Form 72 is to be used only when an estate meets the filing requirement for filing a federal estate tax return **and** the return has not been prepared **and** property is selling. The Department can issue a partial waiver in this case to allow property to sell. A complete waiver can only be issued when Arizona estate tax and any penalties and interest have been paid. [Link to Form 72](#)

For questions regarding this matter, please contact the Office of Estate Tax at (602) 716-7809

Sincerely,

Arizona Department of Revenue
Office of Estate Tax

ARIZONA FORM**72****Application for Waiver of Tax
Discharging Property Subject to Estate Tax Lien***Complete this application and mail to:*

Estate Tax Unit, Arizona Department of Revenue, 1600 West Monroe, Room 520, Phoenix, AZ, 85007-2650

*For assistance, call (602) 542-4643, or toll-free from area codes 520 and 928, call (800) 352-4090, or**Visit our web site at www.revenue.state.az.us*

NAME OF DECEDENT (LAST, FIRST, MIDDLE INITIAL)

DATE OF DEATH

DECEDENT'S SOCIAL SECURITY NO.

MMDDYYYY

DECEDENT'S LEGAL RESIDENCE (DOMICILE) AT TIME OF DEATH (CITY, COUNTY, STATE, ZIP CODE)

As provided by Arizona Revised Statute §42-4008, I apply for a waiver of tax discharging property subject to an estate tax lien. This property belongs to, or forms a part of, the gross estate of the decedent named above.

YES NO

Has Form 706 been filed? ☐ ☐

If "Yes", date form was filed: MMDDYYYY

Has Form 76 been filed? ☐ ☐

If "Yes", date form was filed: MMDDYYYY

List the gross estate values as reported on federal Form 706. If Form 706 has not been filed, show approximate amounts:

GROSS ESTATE VALUES

Asset	Arizona	Other than Arizona
1 Real Estate	\$	\$
2 Stocks and Bonds.....	\$	\$
3 Mortgages, Notes and Cash.....	\$	\$
4 Insurance on Decedent's Life	\$	\$
5 Transfers During Decedent's Life	\$	\$
6 Powers of Appointment.....	\$	\$
7 Annuities	\$	\$
8 Other Miscellaneous Property	\$	\$
9 TOTAL GROSS ESTATE	\$	\$

Is the property or properties for which a waiver is requested being sold, transferred or mortgaged?

YES NO
☐ ☐

Attach a legal description for each parcel of real estate for which a waiver is requested.

Are you going to make a request or was your request already granted for an extension of time to file a federal estate tax return and/or an Arizona estate tax return?.....

☐ ☐

I declare under the penalties of perjury that I have examined this application and that, to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Personal Representative/Surviving Joint Tenant/Attorney

TYPE OR PRINT NAME

SOCIAL SECURITY OR FEDERAL EMPLOYER I.D. NUMBER

STREET ADDRESS

CITY, STATE, ZIP

SIGNATURE OF REPRESENTATIVE

DATE

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TELEPHONE